

# U. S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Normal Balance
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## 1000 ASSETS

1010 Fund Balance With Treasury Debit

### ► CASH

1110 Undeposited Collections Debit

1120 Imprest Funds Debit

1130 Funds Held by the Public Debit

1190 Other Cash Debit

1195 Other Monetary Assets Debit

1200 Foreign Currency Debit

### ► RECEIVABLES

**1310 Accounts Receivable Debit**

1319 Allowance for Loss on Accounts Receivable Credit

**1320 Employment Benefit Contributions Receivable Debit**

**1325 Taxes Receivable Debit**

**1329 Allowance for Loss on Taxes Receivable Credit**

1330 Receivable for Allocation Transfers Debit

**1335 Expenditure Transfers Receivable Debit**

**1340 Interest Receivable Debit**

**1349 Allowance for Loss on Interest Receivable Credit**

1350 Loans Receivable Debit

1359 Allowance for Loss on Loans Receivable Credit

**1360 Penalties, Fines and Administrative Fees Receivable Debit**

**1369 Allowance for Loss on Penalties, Fines and  
Administrative Fees Receivable Credit**

1399 Allowance for Subsidy Credit

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## 1000 ASSETS (continued)

### ► ADVANCES AND PREPAYMENTS

1410	Advances to Others	Debit
1450	Prepayments	Debit

### ► INVENTORY AND RELATED PROPERTY

1511	Operating Materials and Supplies Held for Use	Debit
1512	Operating Materials and Supplies Held in Reserve for Future Use	Debit
1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	Debit
1521	Inventory Purchased for Resale	Debit
1522	Inventory Held in Reserve for Future Sale	Debit
1523	Inventory Held for Repair	Debit
1524	Inventory - Excess, Obsolete and Unserviceable	Debit
1525	Inventory - Raw Materials	Debit
1526	Inventory - Work-in-Process	Debit
1527	Inventory - Finished Goods	Debit
1529	Inventory - Allowance	Credit

### ► SEIZED MONETARY ASSETS

1531	Seized Monetary Instruments	Debit
1532	Seized Cash Deposited	Debit

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## 1000 ASSETS (continued)

### ▶ FORFEITED PROPERTY

1541	Forfeited Property Held for Sale	Debit
1542	Forfeited Property Held for Donation or Use	Debit
1549	Forfeited Property - Allowance	Credit

### ▶ FORECLOSED PROPERTY

1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit

### ▶ COMMODITIES

1561	Commodities Held Under Price Support and Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit

### ▶ STOCKPILE MATERIALS

1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit

### ▶ OTHER RELATED PROPERTY

1591	Other Related Property	Debit
1599	Other Related Property - Allowance	Credit

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## 1000 ASSETS (continued)

### ► INVESTMENTS

1610	Investments in U.S. Treasury Securities Issued by Public Debt	Debit
1611	Discount on U.S. Treasury Securities Issued by Public Debt	Credit
1612	Premium on U.S. Treasury Securities Issued by Public Debt	Debit
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Either
1620	Investments in Securities Other Than Public Debt Securities	Debit
1621	Discount on Securities Other Than Public Debt Securities	Credit
1622	Premium on Securities Other Than Public Debt Securities	Debit
1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	Either
1690	Other Investments	Debit

### ► GENERAL PROPERTY, PLANT AND EQUIPMENT

1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit

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<b>1000 ASSETS</b> (continued)		
▶ <b>GENERAL PROPERTY, PLANT AND EQUIPMENT</b> (continued)		
1730	Buildings, Improvements and Renovations	Debit
1739	Accumulated Depreciation on Buildings, Improvements and Renovations	Credit
1740	Other Structures and Facilities	Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Credit
1750	Equipment	Debit
1759	Accumulated Depreciation on Equipment	Credit
1810	Assets Under Capital Lease	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease	Credit
1820	Leasehold Improvements	Debit
1829	Accumulated Amortization on Leasehold Improvements	Credit
<b>1830</b>	<b>Information Technology Software</b>	<b>Debit</b>
1839	Accumulated Amortization on Information Technology Software	Credit
1840	Other Natural Resources	Debit
1849	Allowance for Depletion	Credit
1890	Other General Property, Plant and Equipment	Debit
▶ <b>OTHER ASSETS</b>		
1920	Unrequisitioned Authorized Appropriations	Debit
1921	Receivable Appropriations	Debit
1990	Other Assets	Debit

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## 2000 LIABILITIES

### ► ACCRUED LIABILITIES - OTHER

2110	Accounts Payable	Credit
2120	Disbursements in Transit	Credit
2130	Contract Holdbacks	Credit
2140	Accrued Interest Payable	Credit
2150	Liability for Allocation Transfers	Credit
<b>2155</b>	<b>Expenditure Transfers Payable</b>	<b>Credit</b>
<b>2160</b>	<b>Entitlement Benefits Due and Payable</b>	<b>Credit</b>
<b>2170</b>	<b>Subsidy Payable to Financing Account</b>	<b>Credit</b>
<b>2179</b>	<b>Contra Liability for Subsidy Payable to Financing Account</b>	<b>Debit</b>
2180	Loan Guarantee Liability	Credit
<b>2190</b>	<b>Other Accrued Liabilities</b>	<b>Credit</b>

### ► ACCRUED LIABILITIES - PAYROLL AND BENEFITS

<b>2210</b>	<b>Accrued Funded Payroll and Leave</b>	<b>Credit</b>
<b>2211</b>	<b>Withholdings Payable</b>	<b>Credit</b>
<b>2213</b>	<b>Employer Contributions and Payroll Taxes Payable</b>	<b>Credit</b>
<b>2215</b>	<b>Other Post-Employment Benefits Due and Payable</b>	<b>Credit</b>
<b>2216</b>	<b>Pension Benefits Due and Payable to Beneficiaries</b>	<b>Credit</b>
<b>2217</b>	<b>Benefit Premiums Payable to Carriers</b>	<b>Credit</b>
<b>2218</b>	<b>Life Insurance Benefits Due and Payable to Beneficiaries</b>	<b>Credit</b>
<b>2220</b>	<b>Unfunded Leave</b>	<b>Credit</b>
<b>2225</b>	<b>Unfunded FECA Liability</b>	<b>Credit</b>
<b>2290</b>	<b>Other Unfunded Employment Related Liability</b>	<b>Credit</b>

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## 2000 LIABILITIES (continued)

### ► UNEARNED REVENUE (ADVANCES)

2310	Advances from Others	Credit
2320	Deferred Credits	Credit
<b>2400</b>	<b>Liability for Deposit Funds, Clearing Accounts and Undeposited Collections</b>	<b>Credit</b>

### ► DEBT

2510	Principal Payable to Treasury	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	Credit
2540	Participation Certificates	Credit
2590	Other Debt	Credit

### ► ACTUARIAL LIABILITIES

<b>2610</b>	<b>Actuarial Pension Liability</b>	<b>Credit</b>
<b>2620</b>	<b>Actuarial Health Insurance Liability</b>	<b>Credit</b>
<b>2630</b>	<b>Actuarial Life Insurance Liability</b>	<b>Credit</b>
<b>2650</b>	<b>Actuarial FECA Liability</b>	<b>Credit</b>
<b>2690</b>	<b>Other Actuarial Liabilities</b>	<b>Credit</b>



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## 2000 LIABILITIES (continued)

### ► OTHER LIABILITIES

2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit
2940	Capital Lease Liability	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Credit
2960	Accounts Payable Canceled	Credit
2970	Resources Payable to Treasury	Credit
<b>2980</b>	<b>Custodial Liability</b>	<b>Credit</b>
2990	Other Liabilities	Credit
2995	Accrued Cleanup Cost	Credit

## 3000 NET POSITION

3100	Unexpended Appropriations	Credit
3105	Appropriated Capital Funding Canceled Payables	Debit
3310	Cumulative Results of Operations	Either
3320	Reserved for FACTS Rounding Differences	N.A.

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## 4000 BUDGETARY

### ► ANTICIPATED RESOURCES

4032	Anticipated Contract Authority	Debit
<b>4034</b>	<b>Anticipated Adjustments to Contract Authority</b>	<b>Either</b>
4042	Estimated Borrowing Authority - Indefinite	Debit
4044	Anticipated Reductions to Borrowing Authority	Credit
<b>4047</b>	<b>Anticipated Transfers to Treasury</b>	<b>Credit</b>
4060	Anticipated Collections from Non-Federal Sources	Debit
4070	Anticipated Collections from Federal Sources	Debit

### ► APPROPRIATIONS REALIZED

4111	Debt Liquidation Appropriations	Debit
4112	Deficiency Appropriations	Debit
<b>4114</b>	<b>Appropriated Trust or Special Fund Receipts</b>	<b>Debit</b>
4115	Loan Subsidy Appropriation - Definite - Current	Debit
4116	Entitlement Loan Subsidy Appropriation - Indefinite	Debit
4117	Loan Administrative Expense Appropriation - Definite - Current	Debit
<b>4118</b>	<b>Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent</b>	<b>Debit</b>
4119	Other Appropriations Realized	Debit
4120	Appropriations Anticipated - Indefinite	Debit
4121	Loan Subsidy Appropriation - Indefinite - Current	Debit
<b>4125</b>	<b>Loan Modification Adjustment Transfer Appropriation</b>	<b>Debit</b>

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## 4000 BUDGETARY (continued)

### ► CONTRACT AUTHORITY

4131	Current-Year Contract Authority Realized - Definite	Debit
4132	Current-Year Contract Authority Realized - Indefinite	Debit
<b>4133</b>	<b>Actual Adjustments to Contract Authority</b>	<b>Either</b>
<b>4135</b>	<b>Contract Authority Liquidated</b>	<b>Credit</b>
4138	Resources Realized from Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit

### ► BORROWING AUTHORITY

4141	Current-Year Borrowing Authority Realized - Definite	Debit
4142	Current-Year Borrowing Authority Realized - Indefinite	Debit
<b>4143</b>	<b>Actual Reductions to Borrowing Authority</b>	<b>Credit</b>
4145	Borrowing Authority Converted to Cash	Credit
<b>4147</b>	<b>Actual Transfers to Treasury</b>	<b>Credit</b>
4148	Resources Realized from Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit

### ► OTHER BUDGETARY RESOURCES

4150	Reappropriations	Debit
<b>4160</b>	<b>Anticipated Transfers - Current-Year Authority</b>	<b>Either</b>
<b>4165</b>	<b>Anticipated Allocation Transfers of Current-Year Authority</b>	<b>Either</b>
<b>4170</b>	<b>Transfers - Current-Year Authority</b>	<b>Either</b>
<b>4175</b>	<b>Allocation Transfers of Current-Year Authority</b>	<b>Either</b>
<b>4176</b>	<b>Allocation Transfer - Prior-Year Balances</b>	<b>Either</b>

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## 4000 BUDGETARY (continued)

### ► OTHER BUDGETARY RESOURCES (continued)

<b>4180</b>	<b>Anticipated Transfers - Prior-Year Balances</b>	<b>Either</b>
<b>4190</b>	<b>Transfers - Prior-Year Balances</b>	<b>Either</b>
<b>4195</b>	<b>Transfer of Obligated Balances</b>	<b>Either</b>
<b>4201</b>	<b>Total Actual Resources - Collected</b>	<b>Debit</b>
4210	Anticipated Reimbursements and Other Income	Debit
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Debit
<b>4221</b>	<b>Unfilled Customer Orders Without Advance</b>	<b>Debit</b>
<b>4222</b>	<b>Unfilled Customer Orders With Advance</b>	<b>Debit</b>
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Debit
<b>4251</b>	<b>Reimbursements and Other Income Earned - Receivable</b>	<b>Debit</b>
4252	Reimbursements and Other Income Earned - Collected	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Debit
4261	Actual Collection of Fees	Debit
4262	Actual Collection of Loan Principal	Debit
<b>4263</b>	<b>Actual Collection of Loan Interest</b>	<b>Debit</b>
4264	Actual Collection of Rent	Debit
4265	Actual Collections from Sale of Foreclosed Property	Debit
4266	Other Actual Collections - Non-Federal	Debit
4271	Actual Program Fund Subsidy Collected - Definite - Current	Debit
4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Debit

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## 4000 BUDGETARY (continued)

### ► OTHER BUDGETARY RESOURCES (continued)

4273	Interest Collected from Treasury	Debit
4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Debit
<b>4275</b>	<b>Actual Collections from Liquidating Fund</b>	<b>Debit</b>
<b>4276</b>	<b>Actual Collections from Financing Fund</b>	<b>Debit</b>
4277	Other Actual Collections - Federal	Debit
4281	Actual Program Fund Subsidy Receivable - Definite - Current	Debit
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Debit
4283	Interest Receivable from Treasury	Debit
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Debit
<b>4285</b>	<b>Receivable from the Liquidating Fund</b>	<b>Debit</b>
<b>4286</b>	<b>Receivable from the Financing Fund</b>	<b>Debit</b>
4287	Other Federal Receivables	Debit

### ► BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED

4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4350	Canceled Authority	Credit
<b>4391</b>	<b>Adjustments to Indefinite No-Year Authority</b>	<b>Either</b>
4392	Rescissions - Current-Year	Credit
<b>4393</b>	<b>Rescissions - Prior-Year</b>	<b>Credit</b>

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## 4000 BUDGETARY (continued)

### ► BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)

4395	Authority Unavailable Pursuant to Public Law - Temporary	Credit
<b>4396</b>	<b>Authority Permanently Not Available Pursuant to Public Law</b>	<b>Credit</b>
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
<b>4450</b>	<b>Unapportioned Authority</b>	<b>Credit</b>
<b>4510</b>	<b>Apportionments</b>	<b>Credit</b>
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
<b>4590</b>	<b>Apportionments Unavailable - Anticipated Resources</b>	<b>Credit</b>
<b>4610</b>	<b>Allotments - Realized Resources</b>	<b>Credit</b>
<b>4620</b>	<b>Unobligated Funds Not Subject to Apportionment</b>	<b>Credit</b>
4630	Funds Not Available for Commitment/Obligation	Credit
<b>4650</b>	<b>Allotments - Expired Authority</b>	<b>Credit</b>
4700	Commitments	Credit

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## 4000 BUDGETARY (continued)

### ► BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS

4801	Unexpended Obligations - Unpaid	Credit
4802	Unexpended Obligations - Prepaid/Advanced	Credit
4831	Undelivered Obligations, Transferred - Unpaid	Either
4832	Unexpended Obligations, Transferred - Prepaid/Advanced	Either
4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Debit
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Debit
4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Either
4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	Credit



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## 4000 BUDGETARY (continued)

### ► BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY

4901	Expended Authority - Unpaid	Credit
4902	Expended Authority - Paid	Credit
4931	Expended Authority, Transferred - Unpaid	Either
4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Debit
4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Credit
4982	Upward Adjustments of Prior-Year Paid Expended Authority	Credit

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<b>5000 REVENUE</b>		
5100	Revenue from Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue from Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue	Credit
5319	Contra Revenue for Interest	Debit
<b>5320</b>	<b>Penalties, Fines and Administrative Fees Revenue</b>	<b>Credit</b>
<b>5329</b>	<b>Contra Revenue for Penalties, Fines and Administrative Fees</b>	<b>Debit</b>
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
<b>5700</b>	<b>Expended Appropriations</b>	<b>Credit</b>
<b>5720</b>	<b>Financing Sources Transferred In Without Reimbursement</b>	<b>Credit</b>
<b>5730</b>	<b>Financing Sources Transferred Out Without Reimbursement</b>	<b>Debit</b>
<b>5740</b>	<b>Appropriated Earmarked Receipts Transferred In</b>	<b>Credit</b>
<b>5745</b>	<b>Appropriated Earmarked Receipts Transferred Out</b>	<b>Debit</b>
<b>5750</b>	<b>Expenditure Financing Sources - Transfers-In</b>	<b>Credit</b>
<b>5755</b>	<b>Nonexpenditure Trust Fund Financing Sources - Transfers-In</b>	<b>Credit</b>

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## 5000 REVENUE (continued)

<b>5760</b>	<b>Expenditure Financing Sources - Transfers-Out</b>	<b>Debit</b>
<b>5765</b>	<b>Nonexpenditure Trust Fund Financing Sources - Transfers-Out</b>	<b>Debit</b>
5780	Imputed Financing Sources	Credit
5790	Other Financing Sources	Either
5799	Adjustment of Appropriations Used	Debit
<b>5800</b>	<b>Tax Revenue Collected</b>	<b>Credit</b>
<b>5801</b>	<b>Tax Revenue Accrual Adjustment</b>	<b>Credit</b>
5809	Contra Revenue for Taxes	Debit
5890	Tax Revenue Refunds	Debit
5900	Other Revenue	Credit
5909	Contra Revenue for Other Revenue	Debit
<b>5990</b>	<b>Collections for Others</b>	<b>Debit</b>
<b>5991</b>	<b>Accrued Collections for Others</b>	<b>Debit</b>

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## 6000 EXPENSE

6100	Operating Expenses/Program Costs	Debit
6190	Contra Bad Debt Expense - Incurred for Others	Credit
6199	Adjustment to Subsidy Expense	Credit
6310	Interest Expenses on Borrowing from Treasury	Debit
6320	Interest Expenses on Securities	Debit
6330	Other Interest Expenses	Debit
<b>6400</b>	<b>Benefit Expense</b>	<b>Debit</b>
6500	Cost of Goods Sold	Debit
6600	Applied Overhead	Credit
6710	Depreciation, Amortization and Depletion	Debit
6720	Bad Debt Expense	Debit
6730	Imputed Costs	Debit
6790	Other Expenses Not Requiring Budgetary Resources	Debit
6800	Future Funded Expenses	Debit
6900	Nonproduction Costs	Debit

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<b>► GAINS</b>		
<b>7110</b>	<b>Gains on Disposition of Assets</b>	<b>Credit</b>
7190	Other Gains	Credit
<b>► LOSSES</b>		
<b>7210</b>	<b>Losses on Disposition of Assets</b>	<b>Debit</b>
7290	Other Losses	Debit
<b>► MISCELLANEOUS ITEMS</b>		
7300	Extraordinary Items	Either
<b>7400</b>	<b>Prior Period Adjustments</b>	<b>Either</b>
7500	Distribution of Income - Dividend	Debit
7600	Changes in Actuarial Liability	Either

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## 8000 MEMORANDUM

8010	Guaranteed Loan Level	Debit
8015	Guaranteed Loan Level - Unapportioned	Credit
8020	Guaranteed Loan Level - Apportioned	Credit
8025	Reserved for Agency Use	N.A.
8030	Reserved for Agency Use	N.A.
8035	Reserved for Agency Use	N.A.
8040	Guaranteed Loan Level - Used Authority	Credit
8045	Guaranteed Loan Level - Unused Authority	Credit
8050	Guaranteed Loan Principal Outstanding	Debit
8053	Guaranteed Loan New Disbursements by Lender	Credit
8056	Reserved for Agency Use	N.A.
8059	Reserved for Agency Use	N.A.
8062	Reserved for Agency Use	N.A.
8065	Guaranteed Loan Collections, Defaults and Adjustments	Credit
8068	Reserved for Agency Use	N.A.
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Credit